

**CHAPTER 1146****PROPERTY TAX — MACHINERY, EQUIPMENT, AND FIXTURES  
AT CONCRETE MIXING AND HOT MIX ASPHALT FACILITIES***S.F. 2391*

**AN ACT** relating to the assessment for property taxation purposes of machinery, equipment, and fixtures used at concrete mixing facilities and hot mix asphalt facilities and including effective date and retroactive applicability date provisions.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 427A.1, subsection 1, paragraph c, Code 2005, is amended to read as follows:

c. Buildings, structures or improvements, any of which are constructed on or in the land, attached to the land, or placed upon a foundation whether or not attached to the foundation. However, property taxed under chapter 435 and property that is a concrete batch plant as that term is defined in subsection 4 shall not be assessed and taxed as real property.

Sec. 2. Section 427A.1, subsection 4, Code 2005, is amended to read as follows:

4. Notwithstanding the definition of “attached” in subsection 2, property is not “attached” if it any of the following conditions are met:

a. It is a fixture used for cooking, refrigeration, or freezing of value-added agricultural products, used in value-added agricultural processing or used in direct support of value-added agricultural processing. For purposes of this subsection, “direct support” includes storage by public refrigerated warehouses for processors of value-added agricultural products. Such fixtures shall not be considered “attached” whether owned directly by the processor or warehouse operator or by another who leases the fixture to the processor or warehouse operator. This subsection paragraph shall not apply to fixtures used primarily for retail sale or display.

b. It is a concrete batch plant. A “concrete batch plant” is the machinery, equipment, and fixtures used at a concrete mixing facility to process cement dry additive and other raw materials into concrete.

c. It is a hot mix asphalt facility.

Sec. 3. **EFFECTIVE AND RETROACTIVE APPLICABILITY DATES.** This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to January 1, 2006, for assessment years beginning on or after that date.

Approved May 31, 2006

**CHAPTER 1147****DRUG PRESCRIBING AND DISPENSING INFORMATION PROGRAM***H.F. 722*

**AN ACT** providing for the establishment of an information program for drug prescribing and dispensing, providing penalties, and providing an effective date.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 22.7, Code Supplement 2005, is amended by adding the following new subsection:

**NEW SUBSECTION.** 52. The information contained in the information program established in section 124.510A, except to the extent that disclosure is authorized pursuant to section 124.510C.

Sec. 2. **NEW SECTION.** 124.510A INFORMATION PROGRAM FOR DRUG PRESCRIBING AND DISPENSING.

Contingent upon the receipt of funds pursuant to section 124.510G sufficient to carry out the purposes of this division, the board, in conjunction with the advisory council created in section 124.510E, shall establish and maintain an information program for drug prescribing and dispensing. The program shall collect from pharmacies dispensing information for controlled substances identified pursuant to section 124.510D, subsection 1, paragraph “g”. The information collected shall be used by prescribing practitioners and pharmacists on a need-to-know basis for purposes of improving patient health care by facilitating early identification of patients who may be at risk for addiction, or who may be using, abusing, or diverting drugs for unlawful or otherwise unauthorized purposes at risk to themselves and others, or who may be appropriately using controlled substances lawfully prescribed for them but unknown to the practitioner. For purposes of this division, “prescribing practitioner” means a practitioner who has prescribed or is contemplating the authorization of a prescription for the patient about whom information is requested, and “pharmacist” means a practicing pharmacist who is actively engaged in and responsible for the pharmaceutical care of the patient about whom information is requested. The board shall collect, store, and disseminate program information consistent with security criteria established by rule, including use of appropriate encryption or other industry-recognized security technology. The board shall seek any federal waiver necessary to implement the provisions of the program.

Sec. 3. **NEW SECTION.** 124.510B INFORMATION REPORTING.

1. Each licensed pharmacy that dispenses controlled substances identified pursuant to section 124.510D, subsection 1, paragraph “g”, to patients in the state, and each licensed pharmacy located in the state that dispenses such controlled substances identified pursuant to section 124.510D, subsection 1, paragraph “g”, to patients inside or outside the state, unless specifically excepted in this section or by rule, shall submit the following prescription information to the program:

- a. Pharmacy identification.
- b. Patient identification.
- c. Prescriber identification.
- d. The date the prescription was issued by the prescriber.
- e. The date the prescription was dispensed.
- f. An indication of whether the prescription dispensed is new or a refill.
- g. Identification of the drug dispensed.
- h. Quantity of the drug dispensed.
- i. The number of days’ supply of the drug dispensed.
- j. Serial or prescription number assigned by the pharmacy.